



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
SPECIAL EDUCATION – FUNDS MANAGEMENT
VERIFICATION OF EXCESS COST REQUIREMENTS WORKSHEET

For School Year 2003 – 2004

INSTRUCTIONS

- I. Enter the average cost per pupil from state and local sources. (This cost was computed for the 2002-2003 school year from your district's ASBR and is posted on our web site at <http://www.dese.state.mo.us/divspeced/Finance/ExcessCostperSER3201.pdf> – Report #SER32.) **DO NOT USE THIS CALCULATION FOR SPECIAL PURPOSE FUNDS APPLICATIONS.**
- II. Enter the total local school district enrollment for the 2002-2003 year.
 - A. Enter the elementary enrollment for the preceding year and compute the percent of total enrollment.
 - B. Enter the secondary enrollment for the preceding year and compute the percent of total enrollment.
- III. Compute the aggregate amount of expenditures for children with disabilities by multiplying the average cost per pupil (Item I) times the Students with Disabilities Child Count submitted for December 1, 2002.
- IV. Compute the amount applicable to elementary and secondary children by multiplying the appropriated percent times the aggregate amount identified in Item III.
- V. Enter the cost of educating special education students in special programs. The cost shall reflect expenditures and encumbrances to be incurred during the 2003-2004 school year and shall include only the state and local portions of anticipated expenditures. Cost identified in this item include, but are not limited to, teachers' salaries, special education instructional materials, cost of related services directly attributed to children with disabilities and other costs which can be identified as being directly related to the education of special education students.
- VI. Determine the cost associated with educating special education students while they are in regular programs.
 - A. Enter the anticipated total district cost for instruction. Use only state and local sources of revenue for instruction. (Expenditure codes 1999 and 2998 except codes 2310, 2320, 2400, and 2561.)
 - B. Subtract the special education cost for instruction identified in Item V-D.
 - C. Cost of instruction in regular programs is found by subtracting Item VI-B from Item VI-A.
 - D. Compute the average instruction cost per student in the regular program by dividing the cost of instruction identified in Item VI-C by the total eligible pupils counted by the district for purpose of claiming state foundation aid. The 2003-2004 school year count shall be used.
 - E. Compute the average cost per students with disabilities in the regular program by multiplying the amount identified in Item VI-D times the average percent of time students with disabilities spend in the regular classes. The percent of time in regular classes may be obtained by computing an average of the percent of time in regular classes as reflected by each student's IEP. Care should be taken to count all the children with disabilities for whom IEPs have been developed including students spending 100% of their time in special classes.

- F. To determine the district cost for educating students with disabilities in the regular class, multiply the average cost per student with disability in the regular program (Item VI-E) times the number of students with disabilities served in regular classes.
- G. To find the total district cost for educating children with disabilities, add the amounts computed in Item V-D (Cost of educating special education students in special programs) and the amount computed in Item VI-F (Cost of educating special education students in regular classes).

VII. This section is self-explanatory.

It is not necessary to submit the excess cost computation to this office. The regulations indicate that local districts should maintain records and be able to demonstrate the amounts identified for special education students were actually spent for this purpose. The information computed shall be available for audits required of the local district and for review by state and federal agencies.

VIII. Districts submitting a consolidated application or through a cooperative special education arrangement shall determine an average excess cost for all districts involved. Each of the component districts involved in either a consolidated or cooperative arrangement, will be expected to develop an excess cost documentation calculation and the fiscal agent should average the amounts to determine the average amount that is represented by the cooperative or consolidated application. Each of the component districts will individually receive the per pupil cost calculation of state and local effort and will be responsible for the computation and documentation of the information required. The basic amount the consolidated or cooperative application must address is the average of the local and state costs identified for the component districts.

Questions regarding the procedures for calculation or documentation of excess cost, please contact the Funds Management Section at phone: 573-751-0622 or e-mail: webreplyspfm@mail.dese.state.mo.us).

**WORKSHEET FOR VERIFICATION OF COMPLIANCE
WITH THE EXCESS COST REQUIREMENTS OF PL 94-142
FOR SCHOOL YEAR 2003-2004**

I.	Average cost per pupil from state and local sources (2002-2003) data) (use Report SER32 dated 5/2004).			
II	Total local school district enrollment (Fall 2002)			
	A. Elementary Enrollment		Percent of total enrollment	
	B. Secondary Enrollment		Percent of total enrollment	
(District may determine its own basis for separating elementary and secondary enrollments.)				
III.	Multiply the average cost per pupil (Item I) times the Students with Disabilities Child Count (12/1/02)			
IV.	Multiply percent computed for the two levels (Item II-A or II-B) times the aggregated amount (Item III).			
	A. Elementary Costs			
	B. Secondary Costs			
V.	Cost of educating special education students in special programs (state and local sources only 2003-2004 school year). NOTE: IF MAINTENANCE OF EFFORT FOR THE 2003-2004 HAS BEEN CALCULATED, ENTER THAT AMOUNT IN ITEM V-D, SKIP ITEMS V-A, B-B AND V-C.			
	A. Instruction			
	Salaries: Teachers			
	Salaries: Aides			
	Salaries: Substitutes			
	Equipment: Purchase			
	Equipment: Repair			
	Equipment: Rental			
	Instructional Materials			
	Unemployment Compensation			
	Retirement			
	Payment Between Districts			
	Contracted Instruction			
	Staff Travel			
	Insurance			
	Consultant Services			
	TOTAL INSTRUCTION COST			
	B. Support services (include salaries, retirement, insurance, unemployment compensation, travel,			

	equipment and materials for the following. Prorate each on the same basis as that used to claim Exceptional Pupil Aid if less than full time.)			
	School Psychologists		Guidance Counselor	
	Diagnostic Personnel		Physical Therapy	
	Health Services		Occupational Therapy	
	Clerical Personnel		Supervisors (Teachers)	
	Director of Special Education		Contracted Services (Diag.)	
	C. Other identifiable Costs (Dedicated Transportation, etc.)			
	D. Total Cost of educating special education students in special programs			
VI.	Cost of educating special education students in regular programs			
	A. District cost for instruction (state and local sources)			
	B. Minus special education instruction Cost (Item V-D)			
	C. Cost of Instruction (A minus B)			
	D. <u>Cost of Instruction (C)</u> = Average Instruction Cost Per Student Total Eligible Pupils			
	<u>Cost</u> <u>Pupils</u>	=		
	E. Average Instruction Cost per student (D) times average Percent of Time Students with Disabilities Spend in Regular Class equals Average Cost per Student with Disability in Regular Program.			
		X		=
	F. Average Cost per Student with Disability in Regular Program (E) times Number of Students with Disabilities equals District Cost for Educating Students with Disabilities in Regular Class.			
		X		=
	G. District Cost for Educating Students with Disabilities in Regular Class (F) plus District Cost for Educating Students with Disabilities in Special Programs (Item V-D) equals Total State and Local Cost for Education of Students with Disabilities.			
		+		=
VII.				
	A. Multiply (Item VI-G) times the percent applicable to elementary programs (Item II-A) equals Expenditure at the elementary level.			
		X	%	=
	B. Multiply (Item VI-G) times the percent applicable to secondary programs (Item II-B) equals Expenditure at the secondary level.			
		X	%	=
Items (VII-A) and (VII-B) must equal or exceed amounts calculated in Items (IV-A) and IV-B) respectively to be in compliance with Section 300a.182.				